

Declaration Control Number (DCN)

0	0	—					—					—	5
			(EFIN)			(BATCH)			(SERIAL)				

TAXABLE YEAR

1994

# California Individual Income Tax Declaration for Electronic Filing

CALIFORNIA FORM

8453

Your first name and initial	Last name	Your social security number
If joint return, also give spouse's name and initial		Spouse's social security number
Present home address — number and street including P.O. box or rural route		Apt. no.
City, town or post office, state and ZIP code		

**Part I Tax Return Information**

1	Taxable income. (Form 540, line 19; Form 540A, line 16; Form 540EZ, line 16)	1
2	Total tax. (Form 540, line 24; Form 540A, line 23; Form 540EZ, line 23)	2
3	Tax withheld. (Form 540, line 38; Form 540A, line 24; Form 540EZ, line 24)	3
4	Refund. (Form 540, line 60; Form 540A, line 35; Form 540EZ, line 35)	4

**Part II Declaration of Taxpayer**

Under penalties of perjury, I declare that the information I have provided to my electronic return originator (ERO), including my address and social security number and the amounts shown in Part I above agree with the amounts shown on the corresponding lines of my 1994 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return and accompanying schedules and statements be transmitted to the Franchise Tax Board (FTB) by my ERO. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO and/or the transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign Here**

It is unlawful to forge a spouse's signature.

Your signature

Date

Spouse's signature. If filing jointly, BOTH must sign.

Date

For Privacy Act Notice, see form FTB 1131

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.**

I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. If I am only a collector, I understand that I am not responsible for reviewing the taxpayer's return; I declare that form FTB 8453 accurately reflects the data on the return. I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer with a copy of all forms and information to be filed with the FTB, and I have followed all other requirements described in FTB Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1994). I will keep form FTB 8453 on file for four years from the due date of the return and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's social security number
	Firm's name (or yours if self-employed) and address				F.E.I.N.
				ZIP code	

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

<b>Paid Preparer's Use Only</b>	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address			
				F.E.I.N.
			ZIP code	

# Instructions for Form FTB 8453

## California Individual Income Tax Declaration for Electronic Filing

### General Information

#### A Purpose of Form FTB 8453

Taxpayers use form FTB 8453 to authenticate their electronic return and to authorize the electronic return originator (ERO) to file the return on their behalf.

EROs use form FTB 8453 as a record of filing the electronic return and as an authorization to transmit the tax return electronically to the Franchise Tax Board (FTB) either directly or through a transmitter.

**DO NOT FILE FORM FTB 8453 WITH THE FTB.** The ERO must retain the original form FTB 8453. See General Information Section E for more information.

#### B Electronic Return Originator (ERO) Defined

An ERO is either: (a) an "electronic return preparer" who prepares tax returns, including form FTB 8453, for taxpayers who intend to have their returns electronically filed; or (b) an "electronic return collector" who accepts completed tax returns, including form FTB 8453, from taxpayers who intend to have their returns filed electronically. Get FTB Pub. 1345, Handbook for Electronic Filers of Individual Tax Returns, for more information.

#### C Refund Information

To find out about your tax refund call the FTB's automated toll-free telephone service at 1-800-338-0505. You must know the first social security number shown on your return and the exact amount of your refund. Refund information is available 6:00 a.m. - 10:00 p.m. seven days a week except state holidays.

#### D Taxpayer Responsibilities

The taxpayer(s) must:

- verify all information on the form FTB 8453, including social security number, income and withholding amounts are correct;
- inspect the paper copy of the return and ensure the information is correct; and
- sign form FTB 8453 after the return has been prepared but before it is transmitted.

The taxpayer(s) must receive the following from the ERO:

- a copy of form FTB 8453;
- any original forms W-2, W-2G, and 1099R; and
- a paper copy of Form 540, Form 540A or Form 540EZ showing the data transmitted to the FTB.

As with any tax record, the taxpayer(s) should retain these documents and make them available to the FTB upon request.

#### E ERO Responsibilities

The ERO must:

- verify the identity of the taxpayer(s) by obtaining two forms of identification. One piece should be a picture identification which reflects at least the individual's name and the current address. The second piece should reflect the same name and social security number the individual is using to file the tax return.
- furnish the taxpayer(s) with a copy of form FTB 8453 and a paper copy of the tax return showing the tax data transmitted to FTB.
- **retain the original form FTB 8453 for a period of four years from the due date of the return and make it available to FTB upon request.**

See FTB Pub. 1345 for more information about the ERO's requirements for retaining this document.

### Specific Instructions

#### Declaration Control Number

The Declaration Control Number (DCN) is a unique 14-digit number assigned by the ERO to each taxpayer's return. The DCN must be clearly printed or typed in the boxes provided. The number should be entered as follows:

##### Boxes Entry

- |       |  |
|-------|--|
| 1-2   | File Identification Number (always "00");  |
| 3-8   | Electronic Filer Identification Number (EFIN) assigned by IRS;   |
| 9-11  | Batch number (000 to 999) assigned by the ERO. Any three digit number may be used, however to avoid duplication we suggest using ascending order. Duplicate DCNs are not acceptable; |
| 12-13 | Serial number (00-99) assigned by the ERO. For each batch of returns, the first serial number must begin with 00, and the last serial number cannot exceed 99;                       |
| 14    | Process year digit (always "5" for 1995).  |

**Example:** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN should be 00-509325-00056-5.

#### Entity Information

Type or print the taxpayer's name, address and social security number in the spaces provided. If a joint return is filed, include the spouse's name and social security number.

#### Part I - Tax Return Information

Enter only whole dollar amounts. The amounts entered must be the same as reported on the electronically filed return.

#### Part II - Declaration of Taxpayer

An electronically transmitted tax return will not be considered complete, and therefore filed, unless form FTB 8453 is signed by the taxpayer(s). The ERO must obtain the signature(s) of the taxpayer(s) prior to transmitting electronic returns to the FTB.

##### Corrections to Form FTB 8453

If the ERO makes substantive changes to the electronic tax return after the taxpayer's signature has been obtained, but before the return is transmitted to the FTB, a new form FTB 8453 must be completed and signed. A change is considered a substantive change if either of the following applies:

- the "Taxable income" (Part I, line 1) differs from the amount on the electronic tax return by more than \$25; or
- the "Total tax" (Part I, line 2), the "Tax withheld" (Part I, line 3) or the "Refund" (Part I, line 4) differ from the corresponding amounts on the electronic tax return by more than \$5.

The following are not considered substantive changes:

- rounding off to whole dollars;
- correcting for arithmetic errors which do not exceed the above tolerances;
- correcting transposition errors or misplaced entries; and
- correcting spelling errors.

To make nonsubstantive changes to form FTB 8453, neatly line through the incorrect data and enter the correct data next to the lined through entry. Enter the name or initials of the person making the correction.

#### Part III - Declaration of Electronic Return Originator (ERO) and Paid Preparer

This section must be completed and signed by the ERO.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the paid preparer is not the ERO, the paid preparer must sign in the space for paid preparer's use only. If the paid preparer is also the ERO, do not complete the Paid Preparer section. See the previous paragraph.